

**ITQ EXHIBIT E -- COST DATA SHEET FORMAT**

**COST DATA SHEET for ITQ Number # BD80200S102 Revision 1.0**

**FOR SERVICE CATEGORY: Training**

**COMPANY NAME: RSM McGladrey, Inc. Date: February 15, 2002**

DESCRIPTION OF SERVICE	RATE PER HOUR NOT TO EXCEED
RSM charges their standard hourly rate for services. The hourly rate charged is dependant on the skills and experience of the consultant(s) who perform the services.	
<b>Product Building</b> - Based on the client's needs and the skill and experience of the consultant(s) performing this service, the range for this service would be \$90 - \$185 per hour.	<b>\$90 - \$185 per hour</b>
<b>Classroom Delivery</b> - Based on the client's needs and the skill and experience of the consultant(s) performing this service, the range for this service would be \$90 - \$200 per hour.	<b>\$90 - \$200 per hour</b>
<b>Online/CBT</b> - Based on the client's needs and the skill and experience of the consultant(s) performing this service, the range for this service would be \$90 - \$185 per hour.	<b>\$90 - \$185 per hour</b>
<b>Field Delivery</b> - Based on the client's needs and the skill and experience of the consultant(s) performing this service, the range for this service would be \$90 - \$200 per hour..	<b>\$90 - \$200 per hour</b>

Note: The SP may be able to have additional line items added at a later date to this ITQ, IF it is in the same service category as originally qualified for under the ITQ, and If such a request is approved by the STATE. In such case, an addendum will be issued by the STATE.

Submit additional sheets as necessary. RATE PER HOUR is to be in US dollars and is firm for the duration of ITQ, except that changes to the rates per hour may be made upon approval by the STATE once every 12 months from date of the ITQ execution and no change will be allowed over 5% for each line item without justification. In such case, an addendum will be issued by the STATE.